



3015 (02-09-04)

ANNUAL REPORT

OF

Name: TOWN OF WRIGHTSTOWN SANITARY DISTRICT NO. 1

Principal Office: P.O. BOX 85
GREENLEAF, WI 54126

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: TOWN OF WRIGHTSTOWN SANITARY DISTRICT NO. 1**Utility Address:** P.O. BOX 85
GREENLEAF, WI 54126**When was utility organized?** 6/1/1962**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS FAYE WIERSCHE**Title:** CLERK**Office Address:**P.O. BOX 85
GREENLEAF, WI 54126**Telephone:** (920) 336 - 7099**Fax Number:** (920) 336 - 7099**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: VIRGINIA L. HINZ**Title:** C.P.A.**Office Address:** JONET & FOUNTAIN, LLP
200 S. WASHINGTON
P.O. BOX 1000
GREEN BAY, WI 54305-1000**Telephone:** (920) 435 - 4361**Fax Number:** (920) 435 - 8227**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: JONET & FOUNTAIN, LLP**Title:****Office Address:** JONET & FOUNTAIN, LLP
200 S. WASHINGTON
P.O. BOX 1000
GREEN BAY, WI 54305-1000**Telephone:** (920) 435 - 4361**Fax Number:** (920) 435 - 8227**E-mail Address:****Date of most recent audit report:** 2/5/1999**Period covered by most recent audit:** 1/1/1998 -12/31/1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR LYLE DEQUAINE**Title:** COMMISSIONER**Office Address:**P.O. BOX 85
GREENLEAF, WI 54126**Telephone:** (920) 864 - 7783**Fax Number:****E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:MR LYLE DEQUAINE, COMMISSIONER
MR EMMETT JOYCE, COMMISSIONER
MR BILL VERBETEN, PRESIDENT

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** YES

Provide the following information regarding the provider(s) of contract services:

Firm Name: ROBERT E. LEE & ASSOCIATES, INC.
2825 S. WEBSTER
GREEN BAY, WI 54301**Contact Person:** MR JOHN J. CRETENS, P.E.**Title:** PROJECT MANAGER**Telephone:** (920) 336 - 6338**Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates: 1/1/1997 12/31/1999**Provide a brief description of the nature of Contract Operations being provided:**

To provide operations services for the routine operation and maintenance of the District's existing water and wastewater facilities.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	39,838	39,679	1
Operating Expenses:			
Operation and Maintenance Expense (401)	21,960	24,403	2
Depreciation Expense (403)	16,318	16,191	3
Amortization Expense (404)	0	0	4
Taxes (408)	619	617	5
Total Operating Expenses	38,897	41,211	
Net Operating Income	941	(1,532)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	941	(1,532)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	7,028	5,460	9
Miscellaneous Nonoperating Income (421)	94,856	93,490	10
Total Other Income	101,884	98,950	
Total Income	102,825	97,418	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	18	12
Total Miscellaneous Income Deductions	0	18	
Income Before Interest Charges	102,825	97,400	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	16,596	18,876	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	18,151	18,983	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	34,747	37,859	
Net Income	68,078	59,541	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(15,942)	(75,483)	19
Balance Transferred from Income (433)	68,078	59,541	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	52,136	(15,942)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE	0	3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST FROM CASH HELD IN BANK ACCOUNTS	7,028	4
Total (Acct. 419):	7,028	
Miscellaneous Nonoperating Income (421):		
PROPERTY TAX LEVY FOR PRINCIPAL AND INTEREST ON DEBT	65,089	5
NON-REGULATED SEWER DEPT. INCOME	29,767	6
Total (Acct. 421):	94,856	
Miscellaneous Amortization (425):		
NONE	0	7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	39,838	0	0	0	39,838	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0		0	0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0	0		0	0	6
Revenues subject to Wisconsin Remainder Assessment	39,838	0	0	0	39,838	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	846,973	843,595	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	141,672	127,917	2
Net Utility Plant	705,301	715,678	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,856,571	1,854,541	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	187,667	132,612	4
Net Nonutility Property	1,668,904	1,721,929	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	122,249	106,858	7
Total Other Property and Investments	1,791,153	1,828,787	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	41,040	24,883	8
Temporary Cash Investments (132)	0		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	7,805	7,392	11
Other Accounts Receivable (143)	23,415	22,175	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	5,349	4,901	14
Materials and Supplies (150)	637	437	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	78,246	59,788	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	2,574,700	2,604,253	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	650,435	650,435	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	52,136	(15,942)	23
Total Proprietary Capital	702,571	634,493	
LONG-TERM DEBT			
Bonds (221)	785,413	822,358	24
Advances from Municipality (223)	126,548	132,503	25
Other long-Term Debt (224)	69,097	100,000	26
Total Long-Term Debt	981,058	1,054,861	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	11,855	5,124	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	6,115	8,114	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	17,970	13,238	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	873,101	901,661	38
Total Liabilities and Other Credits	2,574,700	2,604,253	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	846,719	0	0	0	1
Utility Plant Purchased or Sold (391)	0				2
Utility Plant in Process of Reclassification (392)	0				3
Utility Plant Leased to Others (393)	0				4
Property Held for Future Use (394)	254				5
Construction Work in Progress (395)	0				6
Utility Plant Acquisition Adjustments (396)	0				7
Other Utility Plant Adjustments (397)	0				8
Total Utility Plant	846,973	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	141,672	0	0	0	9
Total Accumulated Provision	141,672	0	0	0	
Net Utility Plant	705,301	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	127,917				127,917	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	16,318				16,318	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	337				337	6
Accruals charged other						7
accounts (specify):						8
NONE	0				0	9
Salvage	0				0	10
Other credits (specify):						11
NONE	0				0	12
Total credits	16,655	0	0	0	16,655	13
Debits during year						14
Book cost of plant retired	2,900				2,900	15
Cost of removal	0				0	16
Other debits (specify):						17
NONE	0				0	18
Total debits	2,900	0	0	0	2,900	19
Balance End of Year	141,672	0	0	0	141,672	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.99%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	1,854,541	2,030	0	1,856,571	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	1,854,541	2,030	0	1,856,571	
Less accum. prov. depr. & amort. (122)	132,612	55,055	0	187,667	3
Net Nonutility Property	1,721,929	(53,025)	0	1,668,904	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	637	437	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	637	437	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	0	0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	650,435	1
Changes during year (explain):		
NONE	0	2
Balance end of year	650,435	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
REVENUE BONDS	11/29/1994	05/01/2014	1.30%	785,413	1
Total Bonds (Account 221):				785,413	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
GENERAL OBLIGATION NOTES	11/29/1994	05/01/2014	13.00%	126,548	1
Total for Account 223				126,548	
Other Long-Term Debt (224)					
GREENLEAF/WAYSIDE BANK NOTE	05/30/1997	09/01/2000	5.00%	69,097	2
Total for Account 224				69,097	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	619	2
Charged electric department expense	0	3
Charged sewer department expense	747	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	1,366	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	1,314	7
PSC Remainder Assessment	52	8
Other (explain):		
NONE	0	9
Total payments and other debits	1,366	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
REVENUE BONDS	2,079	12,101	12,195	1,985	1
Subtotal	2,079	12,101	12,195	1,985	
Advances from Municipality (223)					
GENERAL OBLIGATION NOTES	3,119	18,151	18,291	2,979	2
Subtotal	3,119	18,151	18,291	2,979	
Other long-Term Debt (224)					
GREENLEAF/WAYSIDE BANK NOTE	2,916	4,495	6,260	1,151	3
Subtotal	2,916	4,495	6,260	1,151	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	8,114	34,747	36,746	6,115	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	104,238	0	0	797,423	0	901,661	1
Add credits during year:							
For Services	350			500		850	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
AMORITIZATION OF CONSRUCTION GRANTS				29,410		29,410	5
Balance End of Year	104,588	0	0	768,513	0	873,101	
Amount of federal and state grants in aid received for utility construction included in End of Year totals				647,019		647,019	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Special Funds (125):		
DEBT SERVICE - \$100,000 NOTE	6,154	3
DEBT SERVICE - CLEAN WATER FUND LOAN	73,946	4
SEWER REPLACEMENT FUND	42,149	5
Total (Acct. 125):	122,249	
Notes Receivable (141):		
NONE	0	6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	7,805	7
Electric	0	8
Sewer (Regulated)	0	9
Other (specify):		
NONE	0	10
Total (Acct. 142):	7,805	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	23,415	11
Merchandising, jobbing and contract work	0	12
Other (specify):		
NONE	0	13
Total (Acct. 143):	23,415	
Receivables from Municipality (145):		
DELINQUENT WATER AND SEWER BILLS PUT ON TAX ROLL	5,349	14
Total (Acct. 145):	5,349	
Prepayments (165):		
NONE	0	15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE	0	17
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE	0	18
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE	0	19
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	845,030	0	0	0	845,030	1
Materials and Supplies	537	0	0	0	537	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	134,794	0	0	0	134,794	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	104,413	0	0	0	104,413	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	606,360	0	0	0	606,360	
Net Operating Income	941	0	0	0	941	8
Net Operating Income as a percent of						
Average Net Rate Base	0.16%	N/A	N/A	N/A	0.16%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	650,435	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	18,097	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	668,532	
Net Income		
Net Income	68,078	5
Percent Return on Proprietary Capital	10.18%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-05)

INCREASE IN ACCOUNTS PAYABLE - WORK FOR WELL #1 WAS PERFORMED IN DECEMBER 1998, AND THE BILL OF \$5,546 WAS PAID IN JANUARY 1999.

Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144) (Page F-09)

PAST DUE AMOUNTS ARE PUT ON THE TAX ROLL EACH YEAR, AND ARE GENERALLY COLLECTED WITHIN A YEAR.

Identification and Ownership (Page iv)

May 25, 1999

Ms. Faye Wierschke, Clerk
Town of Wrightstown Sanitary District 1
P.O. Box 85
Greenleaf, WI 54126-0085

1998 Analytical Review DWCCA-6810-PJL

Dear Ms. Wierschke:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\leege\no prob CEM.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	39,402	1
Total Sales of Water	39,402	
Other Operating Revenues		
Forfeited Discounts (470)	436	2
Other Water Revenues (474)	0	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	436	
Total Operating Revenues	39,838	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	13,779	5
General Operating Expenses (680-690)	8,181	6
Total Operation and Maintenance Expenses	21,960	
Other Operating Expenses		
Depreciation Expense (403)	16,318	7
Amortization Expense (404)	0	8
Taxes (408)	619	9
Total Other Operating Expenses	16,937	
Total Operating Expenses	38,897	
NET OPERATING INCOME	941	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	132	6,740	18,751	4
Commercial	16	3,952	7,580	5
Industrial		0	0	6
Total Metered Sales to General Customers (461)	148	10,692	26,331	
Private Fire Protection Service (462)	0		0	7
Public Fire Protection Service (463)	1		10,889	8
Other Sales to Public Authorities (464)	7	938	2,182	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	156	11,630	39,402	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE	NONE	0	0	1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	10,889	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	10,889	
Forfeited Discounts (470):		
Customer late payment charges	436	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	436	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	0	7
Other (specify):		
NONE	0	8
Total Other Water Revenues (474)	0	
Amortization of Construction Grants (475):		
NONE	0	9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	5,206	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	2,188	3
Chemicals (630)	501	4
Supplies and Expenses (640)	1,227	5
Repairs of Water Plant (650)	4,657	6
Transportation Expenses (660)	0	7
Total Plant Operation and Maintenance Expenses	13,779	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	2,420	8
Office Supplies and Expenses (681)	507	9
Outside Services Employed (682)	4,242	10
Insurance Expense (684)	916	11
Employees Pensions and Benefits (686)	0	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	96	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	8,181	
Total Operation and Maintenance Expenses	21,960	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		567	3
PSC Remainder Assessment		52	4
Other (specify): NONE		0	5
Total tax expense		619	

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	8,090	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	61,329	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	2,149	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	71,568	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	239,784	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	25,203	5,546	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
Total Pumping Plant	264,987	5,546	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	0	0	23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	18	0	24
Structures and Improvements (341)	0	0	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	8,090	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	61,329	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	2,149	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	71,568	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	239,784	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	2,660	0	28,089	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
Total Pumping Plant	2,660	0	267,873	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	18	24
Structures and Improvements (341)	0	0	0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	105,539	0	26
Transmission and Distribution Mains (343)	332,609	0	27
Fire Mains (344)	0	0	28
Services (345)	29,302	350	29
Meters (346)	11,141	382	30
Hydrants (348)	25,027	0	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	503,636	732	
GENERAL PLANT			
Land and Land Rights (370)	0	0	33
Structures and Improvements (371)	0	0	34
Office Furniture and Equipment (372)	0	0	35
Computer Equipment (372.1)	0	0	36
Transportation Equipment (373)	0	0	37
Other General Equipment (379)	3,150	0	38
Other Tangible Property (390)	0	0	39
Total General Plant	3,150	0	
Total utility plant in service directly assignable	843,341	6,278	
Common Utility Plant Allocated to Water Department	0	0	40
Total utility plant in service	843,341	6,278	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)	0	0	105,539	26
Transmission and Distribution Mains (343)	0	0	332,609	27
Fire Mains (344)	0	0	0	28
Services (345)	0	0	29,652	29
Meters (346)	240	0	11,283	30
Hydrants (348)	0	0	25,027	31
Other Transmission and Distribution Plant (349)	0		0	32
Total Transmission and Distribution Plant	240	0	504,128	
GENERAL PLANT				
Land and Land Rights (370)	0	0	0	33
Structures and Improvements (371)	0	0	0	34
Office Furniture and Equipment (372)	0	0	0	35
Computer Equipment (372.1)	0	0	0	36
Transportation Equipment (373)	0	0	0	37
Other General Equipment (379)	0	0	3,150	38
Other Tangible Property (390)	0	0	0	39
Total General Plant	0	0	3,150	
Total utility plant in service directly assignable	2,900	0	846,719	
Common Utility Plant Allocated to Water Department	0	0	0	40
Total utility plant in service	2,900	0	846,719	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,634	1,634	1
February			1,170	1,170	2
March			1,265	1,265	3
April			1,075	1,075	4
May			1,323	1,323	5
June			1,174	1,174	6
July			1,462	1,462	7
August			1,184	1,184	8
September			1,123	1,123	9
October			1,033	1,033	10
November			1,159	1,159	11
December			1,150	1,150	12
Total for year	0	0	14,752	14,752	
Less: Measured or estimated water used in main flushing and water treatment during year				68	13
Less: Other utility use				1,296	14
Other utility use explanation:					15
PUMP TROUBLE	58,000 GALLONS LOST				
6 WATERMAIN BREAKS	1,238,000 GALLONS LOST				
Water pumped into distribution system				13,388	16
Less: Water sold				11,630	17
Losses and unaccounted for				1,758	18
Percent unaccounted for to the nearest whole percent (%)				13%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				207	21
Date of maximum: 7/30/1998					22
Cause of maximum:					23
WATER MAIN BREAK					
Minimum gallons pumped by all methods in any one day during reporting year				13	24
Date of minimum: 7/21/1998					25
Total KWH used for pumping for the year				28,687	26
If water is purchased: Vendor Name: NONE					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #1	1	662	8	288,000	Yes	1
WELL #3	3	196	10	237,600	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#3		1
Location	WELL #1	WELL #3		2
Purpose	S	P		3
Destination	D	R		4
Pump Manufacturer	JACUSSI	LAYNE		5
Year Installed	1982	1996		6
Type	SUBMERSIBLE	VERTICAL TURBINE		7
Actual Capacity (gpm)	200	210		8
Pump Motor or Standby Engine Mfr	FRANKLIN	G.E.		10
Year Installed	1998	1996		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	25	30		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		4 5
Year constructed	1986		6
Primary material (earthen, steel, concrete, other)	STEEL		7 8
Elevation difference in feet (See Headnote 3.)	90		9 10
Total capacity in gallons	112,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		13 14
Points of application (wellhouse, central facilities, booster station, other)	OTHER		15 16 17
Filters, type (gravity, pressure, other, none)	NONE		18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.4320		20 21 22
Is a corrosion control chemical used (yes, no)?	N		23 24
Is water fluoridated (yes, no)?	N		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
P	D	4.000	947	0	0	0	947
M	D	6.000	8,632	0	0	0	8,632
P	D	6.000	72	0	0	0	72
P	D	8.000	9,543	0	0	0	9,543
Total Within Municipality			19,194	0	0	0	19,194
Total Utility			19,194	0	0	0	19,194

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	80	0	0	0	80	1	1
M	1.000	59	1	0	0	60	11	2
M	1.500	3	0	0	0	3		3
M	2.000	3	0	0	0	3		4
M	4.000	1	0	0	0	1		5
Total Utility		146	1	0	0	147	12	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	153	6	6	2	155	6	1
1.000	2	0	0	0	2	0	2
1.500	3	0	0	(1)	2	0	3
2.000	1	0	0	1	2	0	4
Total:	159	6	6	2	161	6	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	134	12	0	5	0	4	155	1
1.000	0	1	0	1	0	0	2	2
1.500	0	2	0	0	0	0	2	3
2.000	0	1	0	1	0	0	2	4
Total:	134	16	0	7	0	4	161	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	29				29	2
Total Fire Hydrants	29	0	0	0	29	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	27
Number of distribution system valves end of year:	44
Number of distribution valves operated during year:	42

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

THERE IS NO RETURN ON NET INVESTMENT IN METERS CHARGED TO THE SEWER DEPARTMENT. THIS IS BECAUSE THE WATER DEPARTMENT'S RATE IS BASED UPON A 0% RATE OF RETURN.

Water Utility Plant in Service (Page W-08)

ADDITIONS AND RETIREMENTS TO ELECTRIC PUMPING EQUIPMENT (325) - THE PUMP AND ELECTRICAL WIRING WERE REPLACED ON WELL #1. THE PUMP WAS ALSO EXTENDED DOWN AN ADDITIONAL 21 FEET IN THE WELL.

Sources of Water Supply - Ground Waters (Page W-11)

WELL #1 - THE WELL DEPTH REPORTED AT 12/31/97 WAS 900 FEET. WHEN THE MODIFICATIONS TO THE PUMP MOTOR FOR WELL #1 WERE MADE, DISTRICT OFFICIALS NOTICED THE WELL HAD BEEN FILLED WITH CONCRETE UP TO A DEPTH OF 662 FEET.

Water Services (Page W-16)

FOUR NEW CUSTOMERS WERE ADDED IN 1998. ONE NEW SERVICE WAS CONSTRUCTED IN 1998, WHILE THE OTHER THREE WERE CONSTRUCTED IN PREVIOUS YEARS.

Meters (Page W-17)

ADJUSTMENT WAS MADE FOR AN INCORRECT REPORTING OF METERS IN STOCK AT 12/31/97. METERS IN STOCK AT 12/31/97 SHOULD HAVE BEEN 8, BUT ONLY 6 WERE REPORTED.

AFTER EXAMINATION BY DISTRICT AUTHORITIES, IT WAS NOTED THAT A PUBLIC AUTHORITY CUSTOMER ACTUALLY HAD A 2" METER, WHICH WAS REPORTED IN PRIOR YEARS AS A 1 1/2" METER. UTILITY RECORDS WERE ADJUSTED AS NECESSARY.
